

## Expenditure Budget Comparison General Fund

Department	2006 Budget *	2006 Actual	2007 Budget **	2008 Budget	\$ Change	% Change
Animal Shelter	1,045,756	1,021,834	1,053,043	1,121,292	68,249	6.5%
Clerk	118,915	113,014	128,148	141,541	13,393	10.5%
Community & Family Resources	589,715	579,976	618,341	655,518	37,177	6.0%
Controller	644,509	503,493	663,479	681,149	17,670	2.7%
Council	331,762	326,213	333,340	347,873	14,533	4.4%
Employee Services	400,925	353,223	414,250	430,321	16,071	3.9%
Engineering	442,272	440,323	532,686	588,918	56,232	10.6%
Fire	7,401,457	7,314,665	7,663,844	7,963,030	299,186	3.9%
Housing & Neighborhood Development	846,115	827,841	951,532	1,272,343	320,811	33.7%
Informational & Technology Services	1,234,740	1,197,558	1,365,065	1,425,066	60,001	4.4%
Legal	630,299	610,114	649,834	667,450	17,616	2.7%
Mayor	773,401	719,458	786,503	832,535	46,032	5.9%
Planning	937,103	891,241	956,153	998,104	41,951	4.4%
Police	8,319,067	8,128,239	8,676,591	9,214,783	538,192	6.2%
Public Works	1,564,832	1,444,705	1,867,970	2,079,571	211,601	11.3%
Sanitation	585,000	585,000	820,000	960,000	140,000	17.1%
<b>Fund Totals</b>	<b>25,865,868</b>	<b>25,056,897</b>	<b>27,480,779</b>	<b>29,379,494</b>	<b>1,898,715</b>	<b>6.9%</b>

## Expenditure Budget Comparison Park General Fund

Department	2006 Budget *	2006 Actual	2007 Budget **	2008 Budget	\$ Change	% Change
<b>Fund Totals</b>	<b>5,471,255</b>	<b>5,427,103</b>	<b>5,547,811</b>	<b>7,192,507</b>	<b>1,644,696</b>	<b>29.6%</b>

\* Budget amounts include all appropriations approved. \*\* Budget amounts include appropriations approved through June 30th.

## Civil City Budget Comparison All Appropriated Funds

Fund	2006 Budget *	2006 Actual	2007 Budget **	2008 Budget	\$ Change	% Change
General	25,865,868	25,056,897	27,480,779	29,379,494	1,898,715	6.9%
Park General	5,471,255	5,427,103	5,547,811	7,192,507	1,644,696	29.6%
Other Operating Funds						
Parking Enforcement	2,243,045	2,126,892	2,392,884	2,601,923	209,039	8.7%
Police Education	25,000	24,093	25,000	25,000	-	0.0%
Police Dispatch Training	20,859	7,829	20,859	20,859	-	0.0%
Wireless Enhanced 911	176,167	174,468	160,917	166,249	5,332	3.3%
Sanitation	1,810,516	1,722,062	1,936,786	1,950,088	13,302	0.7%
Special Non-Reverting Improvement	738,200	439,224	249,200	146,000	(103,200)	-41.4%
Telecommunications	701,042	627,748	692,722	718,838	26,116	3.8%
Pension Funds						
Fire Pension	2,242,836	1,937,594	2,446,892	2,043,518	(403,374)	-16.5%
Police Pension	1,552,650	1,325,000	1,655,167	1,475,867	(179,300)	-10.8%
Street & Highway Funds						
Alternative Transportation	200,000	200,000	200,000	525,000	325,000	162.5%
Cum. Cap. Improvement (Cig)	240,000	167,798	220,000	243,000	23,000	10.5%
Local Road & Street	1,653,480	1,169,794	817,150	1,034,450	217,300	26.6%
Motor Vehicle Highway	3,488,678	3,271,005	3,845,798	3,930,263	84,465	2.2%
Cum. Cap. Improvement (Rate)	420,000	242,306	419,000	1,124,145	705,145	168.3%
Capital Fund						
Cum. Cap. Development	889,232	731,520	887,732	1,014,732	127,000	14.3%
Internal Service Funds						
Risk Management	748,867	662,298	664,942	679,974	15,032	2.3%
Fleet	1,555,243	1,520,915	1,773,179	1,900,460	127,281	7.2%
Bond & Lease Funds						
BMFC Convention Center Lease	170,500	170,500	150,500	-	(150,500)	-100.0%
BMFC Showers Lease	673,589	673,588	675,000	673,959	(1,041)	-0.2%
BMFC Police Lease	398,500	398,500	395,500	89,500	(306,000)	-77.4%
BMFC Street Lease	1,071,000	1,071,000	1,136,000	1,179,000	43,000	3.8%
BMFC Fire Station #2 Lease	189,000	189,000	189,000	189,000	-	0.0%
1998 Street Bond	596,900	594,668	645,425	836,250	190,825	29.6%
1999 Park Golf Course Bond	148,043	147,693	167,303	184,693	17,390	10.4%
2000 Redevelopment Bond	251,738	251,238	253,985	255,610	1,625	0.6%
2001 Park Bond	617,535	616,899	600,315	583,095	(17,220)	-2.9%
<b>Gross Totals</b>	<b>54,159,743</b>	<b>50,947,631</b>	<b>55,649,846</b>	<b>60,163,474</b>	<b>4,513,628</b>	<b>8.1%</b>
Internal Service Charges:						
Fleet	1,397,788	1,363,460	1,568,447	1,656,260	87,813	5.6%
Risk Management	748,867	662,298	664,942	679,974	15,032	2.3%
Information Technology Services	56,581	56,581	56,581	56,581	-	0.0%
Operating Transfers:						
General Fund - Public Works	-	-	-	300,000	300,000	
Parking Enforcement	200,000	200,000	200,000	225,000	25,000	12.5%
Park and Recreation	139,500	139,500	165,400	184,215	18,815	11.4%
General Fund - Sanitation	585,000	585,000	820,000	960,000	140,000	17.1%
<b>Net Totals</b>	<b>51,032,007</b>	<b>47,940,792</b>	<b>52,174,476</b>	<b>56,101,444</b>	<b>3,926,968</b>	<b>7.5%</b>

\* Budget amounts include all appropriations approved. \*\* Budget amounts include appropriations approved through June 30th.

## Civil City Budget Comparison By Category Appropriated Funds - with Adjustments

Department	2006 Budget *	2006 Actual	2007 Budget **	2008 Budget	\$ Change	% Change
100 - Personal Services	29,625,579	29,105,353	31,203,939	32,546,241	1,342,302	4.3%
200 - Supplies	3,807,253	3,453,768	3,750,809	4,441,762	690,953	18.4%
300 - Other Services & Charges	14,220,399	12,741,639	14,718,410	14,207,007	(511,403)	-3.5%
400 - Capital Outlays	3,378,776	2,640,032	2,501,318	4,906,434	2,405,116	96.2%
<b>Fund Totals</b>	<b>51,032,007</b>	<b>47,940,792</b>	<b>52,174,476</b>	<b>56,101,444</b>	<b>3,926,968</b>	<b>7.5%</b>

### Components of Expenditure Categories

**100 Personal Services** - includes salaries & related employee benefits for all employees. Employee benefits include employer contributions to retirement account, group health and life insurance, unemployment and other similar benefits.

**200 Supplies** - includes articles and commodities, which are consumed or altered when used. Supplies include office supplies, operating supplies, repair & maintenance supplies and other similar supplies.

**300 Other Services and Charges** - includes services other than personal services that are required by the City in carrying out its assigned functions. Types of services and charges includes professional services, printing, advertising, transportation, insurance, communication, utility services, rentals, debt service and other similar services and charges.

**400 Capital Outlays** - includes expenditures for (or additions to) assets such as land, buildings, improvements other than building, machinery and equipment that cost \$5,000 or more per item, and computers.

## Civil City Budget Comparison By Category Historical and Projected Revenues

Category	2003	2004	2005	2006	2007	2008
Taxes	28,136,268	28,718,409	30,251,467	33,532,427	35,034,990	35,465,801
Licenses & Permits	109,769	252,838	199,861	193,377	197,309	204,900
Intergovernmental	5,682,934	5,540,498	5,412,774	6,493,582	6,806,954	6,202,474
Charges for Services	4,423,922	6,019,374	6,239,879	5,011,529	7,179,950	6,172,990
Fines & Forfeitures	763,475	973,710	1,110,538	1,043,672	1,040,651	1,068,000
Miscellaneous	4,662,385	5,367,827	4,541,257	6,026,269	7,201,896	7,438,488
<b>Fund Totals</b>	<b>43,778,753</b>	<b>46,872,656</b>	<b>47,755,776</b>	<b>52,300,856</b>	<b>57,461,750</b>	<b>56,552,653</b>

### Components of Revenue Categories

**Taxes** include General Property Tax, Financial Institutions Tax, Auto & Aircraft Excise Tax, Wheel Tax and Excise Surtax, and County Option Income Tax (COIT).

**Licenses & Permits** include Housing Inspections, Planning Permits, Dog Licenses, as well as other licenses and permits.

**Inter-Governmental** revenue include State and Federal Grants, ABC and Cigarette Taxes and County reimbursements.

**Charges for Services** include Cable TV receipts, Parks & Recreation receipts, 'In Lieu Of' revenue, and Parking receipts.

**Fines & Forfeitures** include ordinance violations, and Court Docket fees.

**Miscellaneous** revenue includes interest earned, sale of property, contributions, gifts, reimbursements, interfund transfers, refunds and Riverboat Revenue Sharing.

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